

CHAPTER 144

SCHOOL DISTRICT EMERGENCY TAX AND BOND ISSUE

S. F. 249

AN ACT relating to the levying, under certain conditions, of a tax by school districts and the issuing of certificates or bonds in anticipation of the collection of such tax and providing for a special school fund.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. **Special school fund.** That the board of directors of
 2 any school district in which there is at the time of taking effect of
 3 this act, under process of construction, a school building or in which
 4 because of the destruction by fire prior to the taking effect of this act,
 5 it is necessary to construct a school building, or in which warrants
 6 issued for building, constructing, equipping or furnishing a school
 7 building, or for the operation of such school, are outstanding and
 8 unpaid, for the completion or construction of such building, or for
 9 the payment of such warrants, the funds of such district now pro-
 10 vided by bonds already voted, issued, or by tax receipts for the current
 11 year, or funds for which it is possible to provide are inadequate, may,
 12 if a majority of the votes cast are in favor of the proposition at an
 13 election in which the proposition is submitted to the people, certify
 14 an amount not exceeding twenty mills on the dollar of the taxable
 15 property of said district, and for a period of years not exceeding
 16 fifteen, to the board of supervisors; and the board of supervisors shall
 17 levy the amounts so certified and for the years so designated and the
 18 tax so levied shall be placed in a special school fund, and used only for
 19 the purpose of paying for the school site, the construction of said build-
 20 ing and the equipment thereof; or for the payment or settlement of
 21 such warrants so outstanding and unpaid, issued for building, con-
 22 structing, equipping or furnishing a school building, or for the opera-
 23 tion of such school; or for the purpose of paying bonds or certificates
 24 issued in anticipation of the tax so levied as provided in this act.

1 SEC. 2. **Special election.** The election provided for in the pre-
 2 ceding paragraph shall be called by the board of directors who shall
 3 fix the time and place thereof. Four (4) weeks' notice of such election
 4 shall be given by publication, one each week in some newspaper pub-
 5 lished in said district, or, if none be published therein, in some other
 6 part of the county in which said district is located, and also by posting
 7 in at least five (5) public places in said district for not less than ten
 8 (10) days next preceding such special election. Said posted and pub-
 9 lished notices shall set forth the time and place of holding such election
 10 and that the same will be held for the purpose of submitting to
 11 the voters of the district the proposition of voting for or against the
 12 levy of a special annual mill tax on all taxable property of the district
 13 to be used for the purpose of building, constructing, equipping or
 14 furnishing a school building or paying for a site thereof, or for the
 15 operation of such school; or for paying or settling warrants issued
 16 for any of the above purposes. The notices shall set forth the number
 17 of mills on the dollar to be raised annually (but not exceeding the
 18 maximum number of mills in this act provided for) and the number
 19 of years for which it shall be levied (not exceeding the number of
 20 years in this act provided for.)

3 publication in the Bremer County Independent, a newspaper published
 4 at Waverly, Iowa and the Mapleton Press, a newspaper published at
 5 Mapleton, Iowa.

Approved April 6, 1943.

I hereby certify that the foregoing act was published in the Bremer County Independent, Waverly, Ia., April 14, 1943, and the Mapleton Press, Mapleton, Ia., April 15, 1943.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 145

ESTIMATES FOR SCHOOL FUND TAXES

S. F. 336

AN ACT to amend section four thousand three hundred eighty-six (4386), code, 1939, and chapter one hundred sixty-seven (167), acts of the 49th General Assembly of Iowa relating to the amount that school districts may estimate for levy for the general fund of school districts.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four thousand three hundred eighty-six
 2 (4386), Code, 1939, is amended by striking the words "one hundred"
 3 in line two (2) of the paragraph numbered 1, in said section and
 4 inserting in lieu thereof the words "one hundred fifteen"; said sec-
 5 tion is further amended by striking the word "seventy" in line two
 6 (2) of the paragraph numbered 2 in said section and inserting in
 7 lieu thereof the words "seventy-five"; and said section is further
 8 amended by striking the word "eighty" in lines one (1) and six (6)
 9 of the paragraph numbered 3 in said section and inserting in lieu
 10 thereof the words "one hundred".

1 SEC. 2. Chapter one hundred sixty-seven (167), Acts of the
 2 49th General Assembly is amended by inserting a period (.) in lieu
 3 of the comma (,) after the words and figures "One Hundred Dollars
 4 (\$100.00)" in line four thereof and striking the balance of said
 5 chapter.

1 SEC. 3. In all school districts where the maximum statutory al-
 2 lowances provided herein are not sufficient to meet the budget re-
 3 quirements, upon proper showing by any such school district the
 4 State Comptroller may authorize such district to levy an additional
 5 amount above the said maximum statutory allowance for each person
 6 of school age in the district, up to but not in excess of thirty-five per
 7 cent.

Approved April 10th, 1943.